



Illinois Department of Revenue

IL-8948 Illinois Electronic Filing Opt-Out Declaration

For tax year ____ Do not mail this form. Keep it with your records and send it to us if we request it.

General information

Electronic Filing Mandate

A professional return preparer who files more than 10 Illinois Individual Income Tax returns in a calendar year and who is required to file federal individual income tax returns in an electronic format in the subsequent calendar year must also file Illinois Individual Income Tax returns in an electronic format during that subsequent calendar year.

Exception: The return preparer is not required to file a return in an electronic format if the taxpayer directs him or her not to do so. In order to document this choice, the taxpayer must complete and sign Form IL-8948 and the return preparer must keep it on file.

Notification to Professional Preparer

- This form must be completed if your client refuses to allow you to file his or her Illinois Individual Income Tax return electronically.
- You must keep this completed form on file with your records for three years.
- Do not mail this form to the Illinois Department of Revenue.

Step 1: Provide the following information

Your name

Your Social Security number

Spouse's name (if joint return)

Spouse's Social Security number

Paid preparer's firm name (or yours if self employed)

Paid preparer's PTIN

Step 2: Reason for refusal to file electronically (Complete this optional Step to help us improve our process.)

Step 3: Sign and date

I declare that I do not want my professional preparer to electronically file my Illinois Individual Income Tax return.

Your signature

Date

Your spouse's signature

Date